IN THE SPECIFICATION:

Please replace the first paragraph of section 2., subsection (2) of the background on page 2 with the following new paragraph:

apparatuses in which the offset values are indicated on the bases of coordinate axes relative to the turret, when the turret has turned with respect to the B-axis. For example, in <u>the</u> case where the offset values of the cutting tool have been already determined, the same offset values are indicated at any positions where the turret has turned. In <u>the</u> case where the offset values are (X100, Z25) for example, even though the turret has turned by 90 degree, the offset values have been indicated as (X100, Z25).

Please replace the third paragraph of section 2., subsection (2) of the background on page 3 with the following new paragraph.

Particularly, because the X-axis offset value is indicated by diameter, when the turret has turned by 90 degree, the offset value must be twice as much as the Z-axis value and a half of the X-axis value, and the calculation has been annoying. In <u>the</u> case where the turning angle is 40 degree or so, it has been impossible to convert the offset values by mental arithmetic.

Please replace the second paragraph of item (5) of the summary on page 12 with the following new paragraph.

In an embodiment in which the cutting tool 2 is simply rotated around the tool axis, an equation for conversion for "converting the X-axis value of the tool (L2r) of the cutting edge 3 after the rotation to the value on

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the coordinate relative to the cutting machine" is $L2r = L2 \cdot \cos \beta$. In this manner, the operator can grasp the X-axis offset value, regardless of a rotation angle (β) of the cutting tool 2, even in <u>the</u> case where the cutting tool 2 has been rotated around the tool axis to an arbitrary position, thus enabling a wear compensation value to be easily inputted.

Please replace the second paragraph of item (8) of the summary on page 15 with the following new paragraph.

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According to this invention, even in <u>the</u> case where the cutting tool 2 rotates around the tool axis, and at the same time, the turret 1 turns, the X-axis offset value and the Z-axis offset value can be indicated as values on the coordinates relative to the cutting machine. As the results, the operator can make these X-axis offset value and Z-axis offset value as guidelines, thus facilitating the input of the wear compensation values on the X-axis and the Z-axis.

Please replace the second paragraph of section B of the detailed description on page 18 with the following new paragraph.

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In addition, since the turret 1 turns around the B-axis in this invention, the control apparatus includes a B-axis control section for reading out its turning angle (α). The control apparatus further includes an X-axis control section and a Z-axis control section as an ordinary cutting machine. In <u>the</u> case of the cutting machine which can rotate around a tool axis of the cutting tool 2, the control apparatus includes a tool axis control section for controlling the rotation of the cutting tool 2.

Please replace the item (5)(i) of section E of the detailed description on page 33 with the following new paragraph.

(i) The steps (S1) to (S8) as shown in Fig. 6 are the same in the previous embodiment in which only the turret 1 turns. The offset values $(\Delta X, \Delta Z, \Delta Y)$ when the turning angles of the turret 1 are -90 degree, -40 degree are shown in Fig. 9. In <u>the</u> case where $\alpha = -90$ degree, -40 degree, the offset values (ΔX) and (ΔZ) are the same as those in Fig. 5, and the Y-axis offset value (ΔY) is "0.00", because the cutting edge is not rotated.

